

NJCFS/MACS-E NEWSLETTER

INFORMATION FOR THE USERS OF THE NJCFS/MACS-E SYSTEM

May 1994

Issue #8

OPOL AND ORQL MONTH-END FOCUS FILES

Only two agencies have indicated a need for month-end OPOL and ORQL FOCUS files. Not until more agencies indicate a need for these files will OMB submit a work request to OTIS for the creation of these files. The amount of disk space required to store these files (and the cost of buying additional disk space) makes their creation prohibitive for just two agencies.

NJCFS Training

OMB staff conducted a one-day session on April 29 tailored specifically for the needs of New Jersey's state colleges. College staff were provided with a general overview of the NJCFS tables and how they relate to each other. While the colleges will not be performing data entry functions, they do have an expressed interest in scanning the data contained in NJCFS.

This is part of OMB's effort to address the ongoing training needs of the State. Other efforts are forthcoming and state agencies will be notified via the Newsletter and User Group meetings.

LOGON SCREEN

Soon NJCFS users will see a new Logon Screen. The new screen provides OMB with the capability to broadcast brief four- to five-line messages to users. These messages will

cover such issues as additional system availability, scheduled known system shut-downs and notices of important General Messages which should be read immediately.

CASH RECEIPTS

Cash receipts should be entered on an ongoing basis. Agencies are not posting cash receipts on a current basis.

GENERAL MESSAGE

As always, please remember to check the General Message feature for all pertinent information regarding NJCFS. General Messages can be scanned by date to avoid reading messages repeatedly, but always use the previous day's date and enter **001** in the line number.

NEW JERSEY COMPREHENSIVE FINANCIAL SYSTEM (NJCFS) YEAR-END INFORMATION

Below are excerpts from the OMB Circular Letter defining the year-end guidelines for the New Jersey Comprehensive Financial System (NJCFS). The actual Circular Letter, available on InfoBank, will cover Payroll and Purchase also.

All references to cutoffs, pre-encumbrance cancellations, and obligation cancellations do not pertain to continuing appropriations.

Appropriation records which have an "02" appropriation type are considered continuing.

CRITICAL DATES

Year-end Cutoff Dates

Most transactions no longer need OMB approval.

Therefore, the cutoff date for fiscal 1994 transactions, except for the transactions listed below, will be July 29, 1994, 5 p.m.

TRANSACTION CUTOFF

CODE	DATE
AO	July 15, 1994
TA	July 15, 1994
U1	July 15, 1994
AP	July 15, 1994
RB	July 15, 1994

There is no cutoff on A1's, PV's or AV's. CR's which reference a receivable also have no cutoff.

NJCFS-MACS-E Key Dates

April 23, 1994

OMB will populate fiscal 1995 entries on descriptor tables.

May 1, 1994

Year-end will run for fiscal 1993 accounts. Free balances will lapse or carry forward depending on Appropriation Act language.

May 21, 1994

1. Fiscal 1995 original appropriation is established in NJCFS.
2. EXPB records will be created with zero balances in fiscal 1995 for all

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records that have a balance in fiscal 1994 and a corresponding 1995 appropriation record. A balance is considered a pre-encumbrance, encumbrance or an expenditure.

3. REVB records will be created in fiscal 1995 for all active records from fiscal year 1994.

May 23, 1994

NJCFS is open for fiscal 1995 activity exclusive of disbursements or revenue.

June 15, 1994

Estimated receipt amounts are established on appropriation and revenue budget records for appropriation sources 3XX and 4XX.

June 30, 1994

1. Year-end Program will run against trust and bond funds (Funds 500 - 589 and 700 - 799). Free balances will be brought forward to 1995.
2. NJCFS will be down from June 30, 1994, 5 p.m. until July 5, 1994, 7 a.m.

July 30, 1994

1. Pre-encumbrances (RA's, RP's and RD's) will be canceled for all non-trust and bond accounts.
2. Year-end program will run against fiscal year 1994 accounts. Free balances

"lapse" or carryforward depending on the appropriation language.

3. NJCFS will be down from 5 p.m. on July 29, 1994 until August 2, 1994, 7 a.m.

CANCELLATIONS

Cancellation of Pre-encumbrances

On July 29, 1994, after the close of business, all pre-encumbrances (RA's, RP's, and RD's) will be canceled in the general fund by OMB. In consideration of this action to be taken in accordance with the Appropriation Act, agencies are encouraged to take one of the following steps:

1. Convert the pre-encumbrance in advance of the July 29th date and re-establish as an encumbrance with a legitimate vendor number.
2. Allow NJCFS to cancel pre-encumbrances and let the uncommitted balances be carried forward to the next fiscal year. Establish pre-encumbrances in the next fiscal year.
3. Allow NJCFS to cancel pre-encumbrances and the uncommitted balances to lapse. Request in writing that the **funds** be reinstated by writing to:

Francis C. Gatti, Jr., Assistant Director

Financial Management
Office of Management and Budget
CN 221, Room 509
Trenton, New Jersey
08625-0221

Please be specific in your request, listing the full account number, dollar amount requested and the reason why the funds must be reinstated. List the pre-encumbrances that were canceled and the respective canceled dollar amounts for each pre-encumbrance.

Cancellation of Obligations

On October 31, 1994, certain obligations will be canceled by OMB for fiscal years 1993 and 1994.

A more detailed explanation of which obligations will be canceled will be released in a memo in late summer.

DEFICIT BALANCES

Chapter 131, P.L. 1989 established a penalty of prison or fines for purposely and knowingly overexpending an appropriation. Any fiscal officer, business manager, or director of administration could possibly be held liable under Chapter 131, P.L. 1989 if salary accounts (or any other accounts) are allowed to go into deficit without immediate corrective action.

Therefore, it is the responsibility of each fiscal

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officer to make certain that no fiscal year 1993-1994 appropriation account closes the fiscal year with a negative unobligated balance. Agency fiscal officers should not rely on last minute processing of transfers and other accounting documents to relieve deficits. Preparation and submission of deficit relieving documents should begin immediately upon receipt of the circular letter. Because of the time constraints involved, all transfers requiring Office of Legislative Services approval shall be submitted to the Office of Management and Budget no later than July 1, 1994.

All deficits on the APPR table must be removed by July 29, 1994.

Deficits on the EXPB table do not have to be removed.

EXEMPTION FROM FRINGE BENEFIT CHARGES: FISCAL YEAR 1994-1995

In order for any non-state funded salary account to be considered exempt in fiscal 1994-95 from applicable fringe benefit charges as per Circular Letter 94-09, all requests for such exemption must be submitted to the Director of the Office of Management and Budget prior to July 31, 1994.

FIXED ASSETS

In accordance with the provisions of OMB Circular

Letter 94-05, agencies are required to report all qualifying fixed asset transactions to the Accounting/Agency Support Section. Final transmission of fixed asset documents should be made no later than July 31, 1994. In addition, a certification attesting that the fixed asset records through June 30 of the current fiscal year have been updated and that a physical inventory has been performed at least once during the preceding twelve months should be submitted to the Accounting/Agency Support Section of the Office of Management and Budget by July 31, 1994.

REQUESTS FOR UNUSED GRANT SPENDING AUTHORITY (NJFIS)

OMB will no longer accept requests for the re-establishment of the unused portion of receivables effective July 1, 1994. Requests received after that date will be returned with no action taken.

INTERDEPARTMENTAL Interdepartmental Charges - Treasury Fiscal

Amounts due to Treasury Fiscal which represent payment for central services rendered through June 30, 1994, which cannot be processed by July 29, 1994 should be encumbered. The central services which are administered by Treasury Fiscal are telephone, motor pool, postage, OTIS, print shop, travel services, rent and the

Distribution Center. The procedure to follow to encumber and to subsequently liquidate the encumbrances is:

1. Process an encumbrance with a vendor number of 216 000 928.
2. Process a payment with a check category that indicates a hold check. The check will be payable to the State of New Jersey. Make certain the payee reference contains your organization number and the name of the central service that is referenced by the check. An example would be "1200 - Travel Services". Payments must use a vendor number of 216 000 92800.
3. Forward the check to the following address:

Ms. Albertha Hyche
Department of the Treasury
Fiscal and Resources
CN 211
Trenton, New Jersey
08625-0211

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Interdepartmental Charges - DEPT COR

The process to encumber funds payable to DEPT COR (State Use Industries) is similar to the previous procedure except as follows:

1. The vendor number on the encumbrance must be 000 000 001.
2. The vendor number on the payment must be 000 000 001 00.
3. Do not make the payment a hold check. OMB will mail the check to the DEPT COR address printed on the check from the vendor file.

CHANGE ORDER

A new Order Change type (CNB) has been created to cancel the balances of any order and return all monies to the NJCFS system. Process this action similar to processing type CNX. All OINV records must be at status code 641, 651 or 696 and all OPAY records must be at status code 636.

To cancel all balances, create only an OCHG header, by using CNB type with a brief description, and bump the status code up to 425 and then 435. Upon a successful update, the status code will be at 493 (Order Balance Closed).

RECEIVABLES - GRANTS

OMB is in the process of developing procedures for the processing of invoices (IN's) at fiscal year end. An invoice must be processed to reflect revenue due on grants. The amount due is the amount expended less revenue collected. Prior to closing, an "IN" transaction must be posted. A detailed instructional memo will be distributed no later than June 15, 1994.

MACS-E NEWS

There was an error in the April 1994, Issue 7 edition of the Newsletter. Please note that Ann Davis' correct telephone number is **609-984-6268**. The number in Issue 7 is incorrect.